

**REMARKS/ARGUMENTS**

Claims 1-18 are pending. Claims 1, 2, and 12-18 are rejected, and claims 3-11 are objected to as being dependent upon a rejected base claim. The claims have been amended as follows:

Claims 1, 2, 15, and 17 are canceled;

Each of claims 3, 5, and 9 is rewritten in independent form including substantially all the limitations of its base claim and any intervening claims;

Claims 12 and 18 are amended to depend from claim 9 rather than from the canceled claim 1; and

Claims 13 and 14 are amended to more clearly set forth the invention.

No new matter is believed added.

**Claim objections**

Claims 3-11 are objected to as being dependent upon a rejected base claim, but would be allowable if rewritten in independent form including all of the limitations of the base claims and intervening claims.

Each of claims 3, 5, and 9 is rewritten in independent form including substantially all the limitations of its base claim and any intervening claims. Claim 4 remains dependent from claim 3, claims 6-8 remain dependent from claim 5, claims 10 and 11 remain dependent from claim 9, and claims 12 and 18 have been amended to dependent from claim 9 rather than from the canceled claim 1.

Thus, claims 3-12 and 18 are believed to be in condition for allowance.

**35 USC 102(e) rejection**

Claims 1, 2, 12-14, and 18 are rejected under 35 USC 102(e) as being anticipated by Jin et al. (USPN 6,350,665).

Claims 1 and 2 have been canceled. Claims 12 and 18, as indicated above, have been amended to depend from claim 9 rather than from canceled claim 1, and are thus believed to be allowable.

Claim 13 as amended distinguishes over Jin et al. at least by reciting "implanting impurities through the insulating layer to form source and drain regions". Jin et al. nowhere teaches or suggests this limitation, and thus claim 13 is believed to be allowable.

Claim 14 includes a similar limitation to that of claim 13 recited above, and thus claim 14 and its dependent claim 16 distinguish over Jin et al. at least for the above-stated reason.

35 USC 103(a) rejection

Claims 15-17 are rejected under 25 USC 103(a) as being unpatentable over Jin et al. in combination with Guo et al. (USPN 5,918,125).

Claims 15 and 17 have been canceled. Rejected claim 16 depends from claim 14. Claim 14 as amended distinguishes over Jin et al. and Guo et al. taken singly or in combination at least by reciting "implanting impurities through the layer of insulating material to form source and drain regions in the body region; and removing a substantial portion of those portions of the insulting layer extending over the source and drain regions".

Jin et al. fails to show "implanting impurities through the layer of insulating material to form source and drain regions" as recited in Applicants' claim 14. Although Guo et al. in Fig. 9 show implanting impurities through tunnel oxide layers 112, 113, but the tunnel oxide layers 112, 113 need to remain in the cell structure, i.e., can not be removed, as shown in Fig. 13. Tunnel oxide layers 112, 114 form an integral part of tunnel regions 114 and 115 (Fig. 13) through which tunneling between the floating gate PL1A and source/drain regions occurs. Thus, tunnel oxide layers 112, 113 need to remain over the source and drain regions. In contrast, as recited in Applicants'

claim 14 "a substantial portion of those portions of the insulating layer extending over the source and drain regions" is removed.

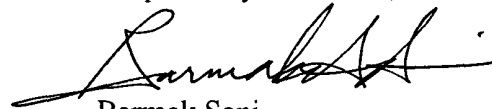
Thus, claim 14 and its dependent claim 16 distinguish over the combination of Jin et al. and Guo et al. at least for the above reason.

Claim 13 includes similar limitations to those of claim 14 recited above, and thus claim 13 distinguishes over the combination of Jin et al. and Guo et al. at least for the same reason stated above.

In view of the foregoing, Applicants believe all claims now pending in this Application are in condition for allowance. The issuance of a formal Notice of Allowance at an early date is respectfully requested.

If the Examiner believes a telephone conference would expedite prosecution of this application, please telephone the undersigned at 650-326-2400.

Respectfully submitted,



Barmak Sani  
Reg. No. 45,068

TOWNSEND and TOWNSEND and CREW LLP  
Two Embarcadero Center, 8<sup>th</sup> Floor  
San Francisco, California 94111-3834  
Tel: 650-326-2400  
Fax: 415-576-0300  
BXS:gjs  
PA 3294914 v1

650-752-2400